In the Claims

| 1 | 1. (Currently Amended) A method of fabricating a microelectromechanical system, said |
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| 2 | method comprising: |
| 3 | providing a substrate comprising a handle layer of silicon, a device layer of silicon and a |
| 4 | sacrificial layer of silicon disposed between the said handle layer and the said device layer, the |
| 5 | handle layer being separated from the sacrificial layer by a first dielectric layer, the sacrificial |
| 6 | layer being separated from the device layer by a second dielectric layer; |
| 7 | forming an isolation trench that extends through at least the sacrificial layer, the isolation |
| 8 | trench defining a release area in the sacrificial layer; |
| 9 | forming a micromechanical structure in the said device layer by etching the silicon of the |
| 10 | device layer; and |
| 11 | removing at least a portion of the said sacrificial layer of silicon underlying the said |
| 12 | micromechanical structure to release the said micromechanical structure for movement. |
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| 1 | 2. (Currently Amended) The A method of fabricating a microelectromechanical system, |
| 2 | as per as claimed in claim 1, wherein the said silicon of the said sacrificial layer is single crystal |
| 3 | silicon. |
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| 1 | 3. (Currently Amended) The A method of fabricating a microelectromechanical system, |
| 2 | as per as claimed in claim 1, wherein said forming step further comprises: forming an the |
| 3 | isolation trench that extends through at least the said device layer. |

Claim 4 (Cancelled)

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5. (Currently Amended) <u>The A method of fabricating a microelectromechanical system, as per as claimed in claim 14</u>, wherein the said silicon of the said device layer is polysilicon.

6. (Currently Amended) <u>The A method of fabricating a microelectromechanical system, as per as claimed in claim 14</u>, wherein the said silicon of the said device layer is single crystal silicon.

Claim 7 (Cancelled)

- 8. (Currently Amended) <u>The A method of fabricating a microelectromechanical system, as per as claimed in claim 14, wherein at least a portion of the sacrificial layer of silicon is removed by said removing step further comprising:</u>
- placing a photoresist layer on top of the said device layer over at least the said micromechanical structure;
- forming release etch holes through <u>the said</u> photoresist layer and <u>the said</u> second dielectric layer; and etching <u>the said</u> sacrificial layer of silicon underlying <u>the said</u> micromechanical structure.
- 9. (Currently Amended) <u>The A method of fabricating a microelectromechanical systems</u> as per as claimed in claim 8, wherein <u>the said</u> first dielectric layer is used as an etch stop for <u>the said</u> etching of <u>the said</u> sacrificial layer.
- 10. (Currently Amended) <u>The A method of fabricating a microelectromechanical systems</u> as per as claimed in claim 8, wherein the said second dielectric layer is used as an etch stop for the said etching of the said sacrificial layer.
- 11. (Currently Amended) <u>The A method of fabricating a microelectromechanical system, as per as claimed in claim 8, wherein the said isolation trench is used as an etch stop for the said etching of the said sacrificial layer.</u>
- 12. (Currently Amended) The A method of fabricating a microelectromechanical system, as per as claimed in claim 14, wherein the said handle layer has actuation electrodes formed thereon.

| 1 | 13. (Currently Amended) <u>The Amethod of fabricating a microelectromechanical system</u> |
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| 2 | as per as claimed in claim 12, said forming step further comprising: |
| 3 | forming via posts extending through at least the said sacrificial layer to contact the said |
| 4 | actuation electrodes. |
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| 1 | 14. (Currently Amended) The A method of fabricating a microelectromechanical system, |
| 2 | as per as claimed in claim 13, wherein the said via posts additionally extend through the said |
| 3 | device layer. |
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| 1 | 15. (Currently Amended) The A method of fabricating a microelectromechanical system, |
| 2 | as per as claimed in claim 14, wherein actuation electrodes are formed on the bottom of the said |
| 3 | sacrificial layer. |
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| 1 | 16. (Currently Amended) The A method of fabricating a microelectromechanical system, |
| 2 | as per as claimed in claim 1, said method further comprising: |
| 3 | bonding a silicon-on-insulator wafer to a handle wafer of silicon to create the said |
| 4 | substrate. |
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| 1 | 17. (Currently Amended) A method of fabricating a microelectromechanical system, as |
| 2 | per claim 1, said method further comprising: |
| 3 | providing a substrate comprising a handle layer of silicon, a device layer of silicon and a |
| 4 | sacrificial layer of silicon disposed between the handle layer and the device layer; |
| 5 | bonding a first silicon-on-insulator wafer to a handle wafer of silicon and removing a |
| 6 | handle layer of the said first silicon on insulator wafer to create the said sacrificial layer; and |
| 7 | bonding a second silicon on insulator wafer to the said sacrificial layer and removing a |
| 8 | handle layer of the said second silicon on insulator wafer to create the said device layer; |
| 9 | forming a micromechanical structure in the device layer; and |
| 10 | removing at least a portion of the sacrificial layer of silicon underlying the |
| 11 | micromechanical structure to release the micromechanical structure for movement. |

| 1 | 18. (Currently Amended) A method of fabricating a microelectromechanical system, as |
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| 2 | per claim 1, said method further comprising: |
| 3 | providing a substrate comprising a handle layer of silicon, a device layer of silicon and a |
| 4 | sacrificial layer of silicon disposed between the handle layer and the device layer; |
| 5 | bonding a first wafer of silicon to a second wafer of silicon and; bonding a third wafer of |
| 6 | silicon to the said first wafer of silicon; and to create the whereby said substrate is created; |
| 7 | forming a micromechanical structure in the device layer; and |
| 8 | removing at least a portion of the sacrificial layer of silicon underlying the |
| 9 | micromechanical structure to release the micromechanical structure for movement. |
| 1 | 19. (Currently Amended) The A method of fabricating a microelectromechanical system, |
| 2 | as per as claimed in claim 1, wherein the said micromechanical structure is any one of a micro- |
| 3 | optical device, an inertial sensor, or an actuator. |
| 1 | 20. (Currently Amended) The A method of fabricating a microelectromechanical system, |
| 2 | as per as claimed in claim 19, wherein the said micro-optical device is a micromirror. |
| 1 | 21. (Currently Amended) The A method of releasing fabricating a |
| 2 | microelectromechanical structure for movement system as claimed in claim 1, said |
| 3 | micromechanical structure etched in a silicon device layer, said method further comprising: |
| 4 | etching a the silicon sacrificial layer disposed between the said micromechanical |
| 5 | structure and a the silicon handle layer. |
| 1 | 22. (Currently Amended) The A method of releasing fabricating a micromechanical |
| 2 | structure for movement system, as per as claimed in claim 21, wherein the said micromechanical |
| 3 | structure is a micromirror. |
| 1 | Claims 23 42 (Cancelled) |